



3015 (02-02-05)

ANNUAL REPORT

OF

Name: CAMBRIA WATER UTILITY

Principal Office: P.O. BOX 295
CAMBRIA, WI 53923

For the Year Ended: DECEMBER 31, 2004

**WATER, ELECTRIC, OR JOINT UTILITY
TO
PUBLIC SERVICE COMMISSION OF WISCONSIN**P.O. Box 7854
Madison, WI 53707-7854
(608) 266-3766

This form is required under Wis. Stat. § 196.07. Failure to file the form by the statutory filing date can result in the imposition of a penalty under Wis. Stat. § 196.66. The penalty which can be imposed by this section of the statutes is a forfeiture of not less than \$25 nor more than \$5,000 for each violation. Each day subsequent to the filing date constitutes a separate and distinct violation. The filed form is available to the public and personally identifiable information may be used for purposes other than those related to public utility regulation.

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IDENTIFICATION AND OWNERSHIP

Exact Utility Name: CAMBRIA WATER UTILITY**Utility Address:** P.O. BOX 295

CAMBRIA, WI 53923

When was utility organized? 1/1/1925**Report any change in name:****Effective Date:****Utility Web Site:**

Utility employee in charge of correspondence concerning this report:

Name: LOIS FRANK**Title:** CLERK**Office Address:**

P.O. BOX 295

CAMBRIA, WI 53923

Telephone: (920) 348 - 5443**Fax Number:** (920) 348 - 6050**E-mail Address:**

Individual or firm, if other than utility employee, preparing this report:

Name: DEAN S. TILLEMA**Title:** CERTIFIED PUBLIC ACCOUNTANT**Office Address:** WESTRA, TILLEMA & O'CONNOR, LLC

111 E. MAIN STREET

WAUPUN, WI 53963

Telephone: (920) 324 - 9711**Fax Number:** (920) 324 - 8868**E-mail Address:** deant@yourcpas.net

President, chairman, or head of utility commission/board or committee:

Name: GARY NEHRING**Title:** VILLAGE PRESIDENT**Office Address:**

P.O. BOX 295

CAMBRIA, WI 53923

Telephone: (920) 348 - 5443**Fax Number:** (920) 348 - 6050**E-mail Address:**

Are records of utility audited by individuals or firms, other than utility employee? YES

IDENTIFICATION AND OWNERSHIP

Individual or firm, if other than utility employee, auditing utility records:

Name: DEAN S. TILLEMA**Title:** CERTIFIED PUBLIC ACCOUNTANT**Office Address:** WESTRA, TILLEMA & O'CONNOR, LLC
111 E. MAIN STREET
WAUPUN, WI 53963**Telephone:** (920) 324 - 9711 EXT**Fax Number:** (920) 324 - 8868**E-mail Address:** deant@yourcpas.net**Date of most recent audit report:** 3/15/2003**Period covered by most recent audit:** 2002

Names and titles of utility management including manager or superintendent:

Name: JERRY JONES**Title:** DIRECTOR OF PUBLIC WORKS**Office Address:**P.O. BOX 295
CAMBRIA, WI 53923**Telephone:** (920) 348 - 5443**Fax Number:** (920) 348 - 6050**E-mail Address:**

Name of utility commission/committee: CAMBRIA WATER UTILITY COMMISSION

Names of members of utility commission/committee:

JIM EBERT, MEMBER

CHRIS JONES, MEMBER

GARY NEHRING, MEMBER

TIM PERRY, CHAIRMAN

Is sewer service rendered by the utility? NO**If "yes," has the municipality, by ordinance, combined the water and sewer service into a single public utility, as provided by Wis. Stat. § 66.0819 of the Wisconsin Statutes?** NO**Date of Ordinance:** 

Are any of the utility administrative or operational functions under contract or agreement with an outside provider for the year covered by this annual report and/or current year (i.e., operation of water or sewer treatment plant)? NO

Provide the following information regarding the provider(s) of contract services:

IDENTIFICATION AND OWNERSHIP

Firm Name:

Contact Person:

Title:

Telephone:

Fax Number:

E-mail Address:

Contract/Agreement beginning-ending dates:

Provide a brief description of the nature of Contract Operations being provided:

INCOME STATEMENT

Particulars (a)	This Year (b)	Last Year (c)	
UTILITY OPERATING INCOME			
Operating Revenues (400)	282,287	273,829	1
Operating Expenses:			
Operation and Maintenance Expense (401)	131,302	93,934	2
Depreciation Expense (403)	28,361	25,185	3
Amortization Expense (404)	0	0	4
Taxes (408)	34,547	33,373	5
Total Operating Expenses	194,210	152,492	
Net Operating Income	88,077	121,337	
Income from Utility Plant Leased to Others (412-413)	0	0	6
Utility Operating Income	88,077	121,337	
OTHER INCOME			
Income from Merchandising, Jobbing and Contract Work (415-416)	0	0	7
Nonoperating Rental Income (418)	0	0	8
Interest and Dividend Income (419)	4,013	2,277	9
Miscellaneous Nonoperating Income (421)	289,313	0	10
Total Other Income	293,326	2,277	
Total Income	381,403	123,614	
MISCELLANEOUS INCOME DEDUCTIONS			
Miscellaneous Amortization (425)	(4,470)	0	11
Other Income Deductions (426)	15,425	14,581	12
Total Miscellaneous Income Deductions	10,955	14,581	
Income Before Interest Charges	370,448	109,033	
INTEREST CHARGES			
Interest on Long-Term Debt (427)	63,709	45,299	13
Amortization of Debt Discount and Expense (428)	2,341	1,428	14
Amortization of Premium on Debt--Cr. (429)	0	0	15
Interest on Debt to Municipality (430)	0	0	16
Other Interest Expense (431)	0	0	17
Interest Charged to Construction--Cr. (432)	0	0	18
Total Interest Charges	66,050	46,727	
Net Income	304,398	62,306	
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216)	899,263	23,821	19
Balance Transferred from Income (433)	304,398	62,306	20
Miscellaneous Credits to Surplus (434)	0	902,549	21
Miscellaneous Debits to Surplus--Debit (435)	89,413	89,413	22
Appropriations of Surplus--Debit (436)	0	0	23
Appropriations of Income to Municipal Funds--Debit (439)			24
Total Unappropriated Earned Surplus End of Year (216)	1,114,248	899,263	

INCOME STATEMENT ACCOUNT DETAILS

1. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.
2. Nonregulated sewer income should be reported as Miscellaneous Nonoperating Income, Account 421.

Description of Item (a)	Earnings (216.1) (b)	Contributions (216.2) (c)	Total This Year (d)	
UTILITY OPERATING INCOME				
Operating Revenues (400):				
Derived	282,287		282,287	1
Total (Acct. 400):	282,287	0	282,287	
Operation and Maintenance Expense (401):				
Derived	131,302		131,302	2
Total (Acct. 401):	131,302	0	131,302	
Depreciation Expense (403):				
Derived	28,361		28,361	3
Total (Acct. 403):	28,361	0	28,361	
Amortization Expense (404):				
Derived	0		0	4
Total (Acct. 404):	0	0	0	
Taxes (408):				
Derived	34,547		34,547	5
Total (Acct. 408):	34,547	0	34,547	
Revenues from Utility Plant Leased to Others (412):				
NONE	0		0	6
Total (Acct. 412):	0	0	0	
Expenses of Utility Plant Leased to Others (413):				
NONE	0		0	7
Total (Acct. 413):	0	0	0	
TOTAL UTILITY OPERATING INCOME:	88,077	0	88,077	
OTHER INCOME				
Income from Merchandising, Jobbing and Contract Work (415-416):				
Derived	0		0	8
Total (Acct. 415-416):	0	0	0	
Nonoperating Rental Income (418):				
NONE	0		0	9
Total (Acct. 418):	0	0	0	
Interest and Dividend Income (419):				
INTEREST ON TEMPORARY INVESTMENTS	4,013	0	4,013	10
Total (Acct. 419):	4,013	0	4,013	
Miscellaneous Nonoperating Income (421):				
Contributed Plant - Water		289,313	289,313	11

INCOME STATEMENT ACCOUNT DETAILS

1. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.
2. Nonregulated sewer income should be reported as Miscellaneous Nonoperating Income, Account 421.

Description of Item (a)	Earnings (216.1) (b)	Contributions (216.2) (c)	Total This Year (d)
OTHER INCOME			
Miscellaneous Nonoperating Income (421):			
NONE	0	0	0 12
Total (Acct. 421):	0	289,313	289,313
TOTAL OTHER INCOME:	4,013	289,313	293,326

MISCELLANEOUS INCOME DEDUCTIONS

Miscellaneous Amortization (425):			
Regulatory Liability (253) Amortization	(4,470)		(4,470) 13
NONE	0	0	0 14
Total (Acct. 425):	(4,470)	0	(4,470)
Other Income Deductions (426):			
Depreciation Expense on Contributed Plant - Water		15,425	15,425 15
NONE	0	0	0 16
Total (Acct. 426):	0	15,425	15,425
TOTAL MISCELLANEOUS INCOME DEDUCTIONS:	(4,470)	15,425	10,955

INTEREST CHARGES**Interest on Long-Term Debt (427):**

Derived	63,709		63,709 17
Total (Acct. 427):	63,709	0	63,709

Amortization of Debt Discount and Expense (428):

AMORTIZATION OF DEBT DISCOUNT	2,341		2,341 18
Total (Acct. 428):	2,341	0	2,341

Amortization of Premium on Debt--Cr. (429):

NONE	0		0 19
Total (Acct. 429):	0	0	0

Interest on Debt to Municipality (430):

Derived	0		0 20
Total (Acct. 430):	0	0	0

Other Interest Expense (431):

Derived	0		0 21
Total (Acct. 431):	0	0	0

INCOME STATEMENT ACCOUNT DETAILS

1. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.
2. Nonregulated sewer income should be reported as Miscellaneous Nonoperating Income, Account 421.

Description of Item (a)	Earnings (216.1) (b)	Contributions (216.2) (c)	Total This Year (d)
INTEREST CHARGES			
Interest Charged to Construction--Cr. (432):			
NONE	0		0 22
Total (Acct. 432):	0	0	0
TOTAL INTEREST CHARGES:	66,050	0	66,050
NET INCOME:	30,510	273,888	304,398
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216):			
Derived	190,121	709,142	899,263 23
Total (Acct. 216):	190,121	709,142	899,263
Balance Transferred from Income (433):			
Derived	30,510	273,888	304,398 24
Total (Acct. 433):	30,510	273,888	304,398
Miscellaneous Credits to Surplus (434):			
CORRECTION OF 2003 CLOSEOUT OF ACCT#271	0	0	0 25
Total (Acct. 434):	0	0	0
Miscellaneous Debits to Surplus--Debit (435):			
CORRECTION OF 2003 CLOSEOUT OF ACCT #271	89,413	0	89,413 26
Total (Acct. 435)--Debit:	89,413	0	89,413
Appropriations of Surplus--Debit (436):			
Detail appropriations to (from) account 215			0 27
Total (Acct. 436)--Debit:	0	0	0
UNAPPROPRIATED EARNED SURPLUS (END OF YEAR):	131,218	983,030	1,114,248

INCOME FROM MERCHANDISING, JOBBING & CONTRACT WORK (ACCTS. 415-416)

Particulars (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Revenues (account 415)					0	1
Costs and Expenses of Merchandising, Jobbing and Contract Work (416):						
Cost of merchandise sold					0	2
Payroll					0	3
Materials					0	4
Taxes					0	5
Other (list by major classes):						
NONE					0	6
Total costs and expenses	0	0	0	0	0	
Net income (or loss)	0	0	0	0	0	

REVENUES SUBJECT TO WISCONSIN REMAINDER ASSESSMENT

1. Report data necessary to calculate revenue subject to Wisconsin remainder assessment pursuant to Wis. Stat. § 196.85(2) and Wis. Admin. Code Ch. PSC 5.
2. If the sewer department is not regulated by the PSC, do not report sewer department data in column (d).

Description (a)	Water Utility (b)	Electric Utility (c)	Sewer Utility (Regulated Only) (d)	Gas Utility (e)	Total (f)	
Total operating revenues	282,287	0	0	0	282,287	1
Less: interdepartmental sales	0		0	0	0	2
Less: interdepartmental rents					0	3
Less: return on net investment in meters charged to regulated sewer department. (Do not report if nonregulated sewer.)	0				0	4
Less: uncollectibles directly expensed as reported in water acct. 904 (690 class D), sewer acct. 843, and electric acct. 904 (590 class D) -or- Net write-offs when Accumulated Provision for Uncollectible Accounts (acct. 144) is maintained					0	5
Other Increases or (Decreases) to Operating Revenues - Specify: NONE					0	6
Revenues subject to Wisconsin Remainder Assessment	282,287	0	0	0	282,287	

BALANCE SHEET

Assets and Other Debits (a)	Balance End of Year (b)	Balance First of Year (c)	
UTILITY PLANT			
Utility Plant (100)	2,752,764	2,066,300	1
Less: Accumulated Provision for Depreciation and Amortization of Utility Plant (110)	375,267	381,225	2
Net Utility Plant	2,377,497	1,685,075	
OTHER PROPERTY AND INVESTMENTS			
Nonutility Property (121)	0	0	3
Less: Accumulated Provision for Depreciation and Amortization of Nonutility Property (122)	0	0	4
Net Nonutility Property	0	0	
Investment in Municipality (123)	0	0	5
Other Investments (124)	0	0	6
Special Funds (125)	0	0	7
Total Other Property and Investments	0	0	
CURRENT AND ACCRUED ASSETS			
Cash and Working Funds (131)	56,639	114,333	8
Temporary Cash Investments (132)	277,912	199,244	9
Notes Receivable (141)	0	0	10
Customer Accounts Receivable (142)	39,989	30,046	11
Other Accounts Receivable (143)	41,614	31,628	12
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	13
Receivables from Municipality (145)	302,234	84,575	14
Materials and Supplies (150)	16,122	14,568	15
Prepayments (165)	0	0	16
Other Current and Accrued Assets (170)	0	0	17
Total Current and Accrued Assets	734,510	474,394	
DEFERRED DEBITS			
Unamortized Debt Discount and Expense (181)	52,296	23,322	18
Extraordinary Property Losses (182)	0	0	19
Other Deferred Debits (183)	0	0	20
Total Deferred Debits	52,296	23,322	
Total Assets and Other Debits	3,164,303	2,182,791	

BALANCE SHEET

Liabilities and Other Credits (a)	Balance End of Year (b)	Balance First of Year (c)	
PROPRIETARY CAPITAL			
Capital Paid in by Municipality (200)	436,512	436,512	21
Appropriated Earned Surplus (215)	0	0	22
Unappropriated Earned Surplus (216)	1,114,248	899,263	23
Total Proprietary Capital	1,550,760	1,335,775	
LONG-TERM DEBT			
Bonds (221)	1,445,000	775,000	24
Advances from Municipality (223)	0	0	25
Other long-Term Debt (224)	0	0	26
Total Long-Term Debt	1,445,000	775,000	
CURRENT AND ACCRUED LIABILITIES			
Notes Payable (231)	0	0	27
Accounts Payable (232)	1,955	1,340	28
Payables to Municipality (233)	37,378	33,336	29
Customer Deposits (235)	0	0	30
Taxes Accrued (236)	31,336	30,216	31
Interest Accrued (237)	12,931	7,124	32
Other Current and Accrued Liabilities (238)	0	0	33
Total Current and Accrued Liabilities	83,600	72,016	
DEFERRED CREDITS			
Unamortized Premium on Debt (251)	0	0	34
Customer Advances for Construction (252)	0	0	35
Other Deferred Credits (253)	84,943	0	36
Total Deferred Credits	84,943	0	
OPERATING RESERVES			
Miscellaneous Operating Reserves (265)	0	0	37
Total Operating Reserves	0	0	
Total Liabilities and Other Credits	3,164,303	2,182,791	

NET UTILITY PLANT

Report utility plant accounts and related accumulated provisions for depreciation and amortization after allocation of common plant accounts and related provisions for depreciation and amortization to utility departments as of December 31.

Particulars (a)	Water (b)	Sewer (c)	Gas (d)	Electric (e)	
First of Year:					
Total Utility Plant - First of Year	2,066,300	0	0	0	1
<i>(Should agree with Util. Plant Jan. 1 in Property Tax Equivalent Schedule)</i>					
Plant Accounts:					
Utility Plant in Service - Financed by Utility Operations or by the Municipality (100.1)	1,650,316	0	0	0	2
Utility Plant in Service - Contributed Plant (100.2)	1,102,448	0	0	0	3
Utility Plant Purchased or Sold (391)					4
Utility Plant in Process of Reclassification (392)					5
Utility Plant Leased to Others (393)					6
Property Held for Future Use (394)					7
Construction Work in Progress (395)					8
Utility Plant Acquisition Adjustments (396)					9
Other Utility Plant Adjustments (397)					10
Total Utility Plant	2,752,764	0	0	0	
Accumulated Provision for Depreciation and Amortization:					
Accumulated Provision for Depreciation of Utility Plant in Service - Financed by Utility Operations or by the Municipality (110.1)	255,848	0	0	0	11
Accumulated Provision for Depreciation of Utility Plant in Service - Contributed Plant (110.2)	119,419	0	0	0	12
Total Accumulated Provision	375,267	0	0	0	
Net Utility Plant	2,377,497	0	0	0	

**ACCUMULATED PROVISION FOR DEPRECIATION AND
AMORTIZATION OF UTILITY PLANT ON UTILITY PLANT
FINANCED BY UTILITY OPERATIONS OR BY THE MUNICIPALITY
(ACCT. 110.1)**

Depreciation Accruals (Credits) during the year (110.1):

1. Report the amounts charged in the operating sections to Depreciation Expense (403).
2. If sewer operations are nonregulated, do not report sewer depreciation on this schedule.
3. Report the Depreciation Expense on Meters charged to sewer operations as an addition in the Water column.
If the sewer is also a regulated utility by the PSC, report an equal amount as a reduction in the Sewer column.
4. Report all other accruals charged to other accounts, such as to clearing accounts.

Particulars (a)	Water (b)	(c)	(d)	(e)	Total (f)	
Balance first of year (110.1)	277,231				277,231	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (403)	28,361				28,361	4
Depreciation expense on meters						5
charged to sewer (see Note 3)	236				236	6
Accruals charged other						7
accounts (specify):						8
					0	9
Salvage					0	10
Other credits (specify):						11
CORRECT PRIOR YR CLOSEOUT C	89,413				89,413	12
					0	13
					0	14
					0	15
Total credits	118,010	0	0	0	118,010	16
Debits during year						17
Book cost of plant retired	49,980				49,980	18
Cost of removal					0	19
Other debits (specify):						20
Est Reg Liab(253): Docket 05-US-105	89,413				89,413	21
					0	22
					0	23
					0	24
Total debits	139,393	0	0	0	139,393	25
Balance end of year (110.1)	255,848	0	0	0	255,848	26
Composite Depreciation Rate?	No					27
If yes, what is the rate?						28

ACCUMULATED PROVISION FOR DEPRECIATION AND AMORTIZATION OF UTILITY PLANT ON CONTRIBUTED PLANT IN SERVICE (ACCT. 110.2)

Depreciation Accruals (Credits) during the year (110.1):

1. Report the amounts charged in the operating sections to Depreciation Expense (403).
2. If sewer operations are nonregulated, do not report sewer depreciation on this schedule.
3. Report the Depreciation Expense on Meters charged to sewer operations as an addition in the Water column.
If the sewer is also a regulated utility by the PSC, report an equal amount as a reduction in the Sewer column.
4. Report all other accruals charged to other accounts, such as to clearing accounts.

Particulars (a)	Water (b)	(c)	(d)	(e)	Total (f)	
Balance first of year (110.1)	103,994				103,994	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (403)	15,425				15,425	4
Depreciation expense on meters						5
charged to sewer (see Note 3)					0	6
Accruals charged other						7
accounts (specify):						8
					0	9
Salvage					0	10
Other credits (specify):						11
					0	12
					0	13
					0	14
					0	15
Total credits	15,425	0	0	0	15,425	16
Debits during year						17
Book cost of plant retired	0				0	18
Cost of removal					0	19
Other debits (specify):						20
					0	21
					0	22
					0	23
					0	24
Total debits	0	0	0	0	0	25
Balance end of year (110.1)	119,419	0	0	0	119,419	26
Composite Depreciation Rate?	No					27
If yes, what is the rate?						28

NET NONUTILITY PROPERTY (ACCTS. 121 & 122)

1. Report separately each item of property with a book cost of \$5,000 or more included in account 121.
2. Other items may be grouped by classes of property.
3. Describe in detail any investment in sewer department carried in this account.

Description (a)	Balance First of Year (b)	Additions During Year (c)	Deductions During Year (d)	Balance End of Year (e)	
Nonregulated sewer plant	0			0	1
Other (specify):					
NONE	0			0	2
Total Nonutility Property (121)	0	0	0	0	
Less accum. prov. depr. & amort. (122)	0			0	3
Net Nonutility Property	0	0	0	0	

ACCUMULATED PROVISION FOR UNCOLLECTIBLE ACCOUNTS-CR. (ACCT. 144)

Particulars (a)	Amount (b)	
Balance first of year	0	1
Additions:		
Provision for uncollectibles during year	0	2
Collection of accounts previously written off: Utility Customers	0	3
Collection of accounts previously written off: Others	0	4
Total Additions	<u>0</u>	
Deductions:		
Accounts written off during the year: Utility Customers	0	5
Accounts written off during the year: Others	0	6
Total accounts written off	<u>0</u>	
Balance end of year	<u><u>0</u></u>	

MATERIALS AND SUPPLIES

Account (a)	Generation (b)	Transmission (c)	Distribution (d)	Other (e)	Total End of Year (f)	Amount Prior Year (g)	
Electric Utility							
Fuel for generation					0	0	1
Other					0	0	2
Total Electric Utility					0	0	

Account	Total End of Year	Amount Prior Year	
Electric utility total	0	0	1
Water utility	16,122	14,568	2
Sewer utility		0	3
Gas utility		0	4
Merchandise		0	5
Other materials & supplies		0	6
Total Materials and Supplies	16,122	14,568	

UNAMORTIZED DEBT DISCOUNT & EXPENSE & PREMIUM ON DEBT (ACCTS. 181 AND 251)

Report net discount and expense or premium separately for each security issue.

Debt Issue to Which Related (a)	Written Off During Year		Balance End of Year (d)	
	Amount (b)	Account Charged or Credited (c)		
Unamortized debt discount & expense (181)				
UNAMORTIZED BOND DISCOUNT	2,341	428	52,296	1
Total			52,296	
Unamortized premium on debt (251)				
NONE				2
Total			0	

CAPITAL PAID IN BY MUNICIPALITY (ACCT. 200)

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D, sewer and privates) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Amount (b)	
Balance first of year	436,512	1
Changes during year (explain):		
NONE	0	2
Balance end of year	436,512	

BONDS (ACCT. 221)

1. Report hereunder information required for each separate issue of bonds.
2. If there is more than one interest rate for an aggregate obligation issue, average the interest rates and report one rate.
3. Proceeds advanced by the municipality from sale of general obligation bonds, if repayable by utility, should be included in account 223.

Description of Issue (a)	Date of Issue (b)	Final Maturity Date (c)	Interest Rate (d)	Principal Amount End of Year (e)	
WATER REVENUE BONDS-A	04/01/2000	11/01/2020	5.96%	745,000	1
WATER REVENUE BONDS-B	06/01/2004	05/01/2024	5.21%	700,000	2
Total Bonds (Account 221):				1,445,000	

NOTES PAYABLE & MISCELLANEOUS LONG-TERM DEBT

1. Report each class of debt included in Accounts 223, 224 and 231.
2. Proceeds of general obligation issues, if subject to repayment by the utility, should be included in Account 223.
3. If there is more than one interest rate for an aggregate obligation issue, average the interest rates and report one rate.

Account and Description of Obligation (a and b)	Date of Issue (c)	Final Maturity Date (d)	Interest Rate (e)	Principal Amount End of Year (f)
--	----------------------------------	--	----------------------------------	---

NONE

TAXES ACCRUED (ACCT. 236)

Particulars (a)	Amount (b)	
Balance first of year	30,216	1
Accruals:		
Charged water department expense	34,547	2
Charged electric department expense		3
Charged sewer department expense		4
Other (explain):		
NONE		5
Total Accruals and other credits	34,547	
Taxes paid during year:		
County, state and local taxes	30,127	6
Social Security taxes	2,955	7
PSC Remainder Assessment	345	8
Other (explain):		
NONE		9
Total payments and other debits	33,427	
Balance end of year	31,336	

INTEREST ACCRUED (ACCT. 237)

1. Report below interest accrued on each utility obligation.
2. Report Customer Deposits under Account 231.

Description of Issue (a)	Interest Accrued Balance First of Year (b)	Interest Accrued During Year (c)	Interest Paid During Year (d)	Interest Accrued Balance End of Year (e)	
Bonds (221)					
REVENUE BONDS	7,124	63,709	57,902	12,931	1
Subtotal	7,124	63,709	57,902	12,931	
Advances from Municipality (223)					
NONE	0			0	2
Subtotal	0	0	0	0	
Other long-Term Debt (224)					
NONE	0			0	3
Subtotal	0	0	0	0	
Notes Payable (231)					
NONE	0			0	4
Subtotal	0	0	0	0	
Total	7,124	63,709	57,902	12,931	

BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Balance End of Year (b)	
Investment in Municipality (123):		
NONE	0	1
Total (Acct. 123):	0	
Other Investments (124):		
NONE	0	2
Total (Acct. 124):	0	
Special Funds (125):		
NONE	0	3
Total (Acct. 125):	0	
Notes Receivable (141):		
NONE	0	4
Total (Acct. 141):	0	
Customer Accounts Receivable (142):		
Water	39,989	5
Electric	0	6
Sewer (Regulated)	0	7
Other (specify):		
NONE	0	8
Total (Acct. 142):	39,989	
Other Accounts Receivable (143):		
Sewer (Non-regulated)	41,614	9
Merchandising, jobbing and contract work	0	10
Other (specify):		
NONE	0	11
Total (Acct. 143):	41,614	
Receivables from Municipality (145):		
PUBLIC FIRE PROTECTION \$88,317; METER USE CHARGE \$612	88,929	12
STREEK WORK TEMPORARILY PAID BY WATER	213,305	13
Total (Acct. 145):	302,234	
Prepayments (165):		
NONE	0	14
Total (Acct. 165):	0	
Extraordinary Property Losses (182):		
NONE	0	15
Total (Acct. 182):	0	

BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Balance End of Year (b)	
Other Deferred Debits (183):		
NONE	0	16
Total (Acct. 183):	0	
Payables to Municipality (233):		
DUE TO SEWER \$19,479; DUE TO VILLAGE \$17,899	37,378	17
Total (Acct. 233):	37,378	
Other Deferred Credits (253):		
Regulatory Liability	84,943	18
NONE		19
Total (Acct. 253):	84,943	

RETURN ON RATE BASE COMPUTATION

1. The data used in calculating rate base are averages.
2. Calculate those averages by summing the first-of-year and the end-of-year figures for each account and then dividing the sum by two.
3. Note: Do not include contributed plant in service, property held for future use, or construction work in progress with utility plant in service. These are not rate base components.

Average Rate Base (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Add Average:						
Utility Plant in Service (100.1)	1,451,740	0	0	0	1,451,740	1
Materials and Supplies	15,345	0	0	0	15,345	2
Other (specify):						
NONE					0	3
Less Average:						
Reserve for Depreciation (110.1)	266,539	0	0	0	266,539	4
Customer Advances for Construction					0	5
Regulatory Liability	42,471	0	0	0	42,471	6
NONE					0	7
Average Net Rate Base	1,158,075	0	0	0	1,158,075	
Net Operating Income	88,077	0	0	0	88,077	8
Net Operating Income as a percent of						
Average Net Rate Base	7.61%	N/A	N/A	N/A	7.61%	

IMPORTANT CHANGES DURING THE YEAR

Report changes of any of the following types:

NONE

FULL-TIME EMPLOYEES (FTE)

Use FTE numbers where FTE stands for full-time employees or full-time equivalency. FTE can be computed by using total hours worked/2080 hours for a fiscal year. Estimate to the nearest tenth. If an employee works part time for more than one industry then determine FTE based on estimate of hours worked per industry.

Example: An employee worked 35% of their time on electric jobs, 30% on water jobs, 20% on sewer jobs and 15% on municipal nonutility jobs. The FTE by industry would be .4 for electric, .3 for water and .2 for sewer.

Industry (a)	FTE (b)	
Water	1	1
Electric		2
Gas		3
Sewer		4

**REGULATORY LIABILITY - PRE-2003 HISTORICAL
ACCUMULATED DEPRECIATION ON CONTRIBUTED UTILITY
PLANT (253)**

Particulars (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Balance First of Year					0	1
Add credits during year:						
Establish Regulatory Liability 1/1/04	89,413	0	0	0	89,413	2
Other (specify): NONE					0	3
Deduct charges:						
Miscellaneous Amortization (425)	4,470				4,470	4
Other (specify): NONE					0	5
Balance End of Year	84,943	0	0	0	84,943	

FINANCIAL SECTION FOOTNOTES

Balance Sheet End-of-Year Account Balances (Page F-18)

Please explain amounts in Accounts 143, 145 and/or 233 in excess of \$2,000, providing a short list or detail using other than terms such as "other revenues" "general" "miscellaneous" or repeating the account title.

DONE

WATER OPERATING REVENUES & EXPENSES

Particulars (a)	This Year (b)	Last Year (c)	
Operating Revenues			
Sales of Water			
Sales of Water (460-467)	280,854	271,604	1
Total Sales of Water	280,854	271,604	
Other Operating Revenues			
Forfeited Discounts (470)	652	1,267	2
Other Water Revenues (474)	781	958	3
Total Other Operating Revenues	1,433	2,225	
Total Operating Revenues	282,287	273,829	
Operation and Maintenance Expenses			
Plant Operation and Maintenance Expenses (600-660)	62,132	54,467	4
General Operating Expenses (680-690)	69,170	39,467	5
Total Operation and Maintenance Expenses	131,302	93,934	
Other Operating Expenses			
Depreciation Expense (403)	28,361	25,185	6
Amortization Expense (404)	0	0	7
Taxes (408)	34,547	33,373	8
Total Other Operating Expenses	62,908	58,558	
Total Operating Expenses	194,210	152,492	
NET OPERATING INCOME	88,077	121,337	

WATER OPERATING REVENUES - SALES OF WATER

1. Where customer meters record cubic feet, multiply by 7.48 to obtain number of gallons.
2. Report estimated gallons for unmetered sales.
3. Sales to multiple dwelling buildings through a single meter serving 3 or more family units should be classified commercial.
4. Account 460, Unmetered Sales to General Customers - Gallons of Water Sold should not include in any way quantity of water, i.e. metered, or measured by tank or pool volume. The quantity should be estimated based on size of pipe, flow, foot of frontage, etc. Bulk water sales should be Account 460 if the quantity is estimated and should be Account 461 if metered or measured by volume. Water related to construction should be a measured sale of water (either Account 461 or Account 464).
5. Other accounts: see application Help files for details.

Particulars (a)	Average No. Customers (b)	Thousands of Gallons of Water Sold (c)	Amounts (d)	
Operating Revenues				
Sales of Water				
Unmetered Sales to General Customers (460)				
Residential				1
Commercial				2
Industrial				3
Total Unmetered Sales to General Customers (460)	0	0	0	
Metered Sales to General Customers (461)				
Residential	285	12,550	66,817	4
Commercial	35	1,767	9,228	5
Industrial	18	42,925	105,147	6
Total Metered Sales to General Customers (461)	338	57,242	181,192	
Private Fire Protection Service (462)	1		3,234	7
Public Fire Protection Service (463)	1		88,317	8
Other Sales to Public Authorities (464)	13	1,647	8,111	9
Sales to Irrigation Customers (465)	0	0	0	10
Sales for Resale (466)	0	0	0	11
Interdepartmental Sales (467)	0	0	0	12
Total Sales of Water	353	58,889	280,854	

SALES FOR RESALE (ACCT. 466)

Use a separate line for each delivery point.

Customer Name (a)	Point of Delivery (b)	Thousands of Gallons Sold (c)	Revenues (d)
------------------------------------	--	--	-------------------------------

NONE

OTHER OPERATING REVENUES (WATER)

1. Report revenues relating to each account and fully describe each item using other than the account title.
2. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D and privates) and all other lesser amounts grouped as Miscellaneous.
3. For a combined utility which also provides sewer service that is based upon water readings, report the return on net investment in meters charged to sewer department in Other Water Revenues (474).

Particulars (a)	Amount (b)	
Public Fire Protection Service (463):		
Amount billed (usually per rate schedule F-1 or Fd-1)	88,317	1
Wholesale fire protection billed		2
Amount billed for fighting fires outside utility's service areas (usually per rate schedule F-2 or BW-1)		3
Other (specify):		
NONE		4
Total Public Fire Protection Service (463)	88,317	
Forfeited Discounts (470):		
Customer late payment charges	652	5
Other (specify):		
NONE		6
Total Forfeited Discounts (470)	652	
Other Water Revenues (474):		
Return on net investment in meters charged to sewer department	287	7
Other (specify):		
RECONNECT CHARGES/REBATES	494	8
Total Other Water Revenues (474)	781	

WATER OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 30 percent, but not less than \$2,000, shall be fully explained in the schedule footnotes.

Particulars (a)	This Year (b)	Last Year (c)	
PLANT OPERATION AND MAINTENANCE EXPENSES			
Salaries and Wages (600)	24,180	23,789	1
Purchased Water (610)		0	2
Fuel or Power Purchased for Pumping (620)	17,324	15,906	3
Chemicals (630)		0	4
Supplies and Expenses (640)	9,572	7,143	5
Repairs of Water Plant (650)	11,056	7,320	6
Transportation Expenses (660)	0	309	7
Total Plant Operation and Maintenance Expenses	62,132	54,467	
GENERAL OPERATING EXPENSES			
Administrative and General Salaries (680)	18,792	15,478	8
Office Supplies and Expenses (681)	706	2,729	9
Outside Services Employed (682)	34,675	9,587	10
Insurance Expense (684)		0	11
Employees Pensions and Benefits (686)	14,997	11,673	12
Regulatory Commission Expenses (688)		0	13
Miscellaneous General Expenses (689)		0	14
Uncollectible Accounts (690)		0	15
Total General Operating Expenses	69,170	39,467	
Total Operation and Maintenance Expenses	131,302	93,934	

TAXES (ACCT. 408 - WATER)

When allocation of taxes is made between departments, explain method used.
--

Description of Tax (a)	Method Used to Allocate Between Departments (b)	This Year (c)	Last Year (d)	
Property Tax Equivalent		31,336	30,216	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department		89	253	2
Net property tax equivalent		31,247	29,963	
Social Security		2,955	3,122	3
PSC Remainder Assessment		345	288	4
Other (specify): NONE			0	5
Total tax expense		34,547	33,373	

PROPERTY TAX EQUIVALENT (WATER)

1. No property tax equivalent shall be determined for sewer utilities or town sanitary district water utilities.
2. Tax rates are those issued in November (usually) of the year being reported and are available from the municipal treasurer. Report the tax rates in mills to six (6) decimal places.
3. The assessment ratio is available from the municipal treasurer. Report the ratio as a decimal to six (6) places.
4. The utility plant balance first of year should include the gross book values of plant in service (total of utility financed and contributed plant), property held for future use and construction work in progress.
5. An "other tax rate" is included in the "Net Local and School Tax Rate Calculation" to the extent that it is local. An example is a local library tax. Fully explain the rate in the Property Tax Equivalent schedule footnotes.
6. The Property Tax Equivalent to be reported for the year is determined pursuant to Wis. Stat § 66.0811(2). Report the higher of the current year calculation or the tax equivalent reported in the 1994 PSC annual report, unless, the municipality has authorized a lower amount, then that amount is reported as the property tax equivalent.
7. If the municipality has authorized a lower amount, the authorization description and date of the authorization must be reported in the Property Tax Equivalent schedule footnotes.

Particulars (a)	Units (b)	Total (c)	County A (d)	County B (e)	County C (f)	County D (g)	
County name			Columbia				1
SUMMARY OF TAX RATES							2
State tax rate	mills		0.221850				3
County tax rate	mills		5.330820				4
Local tax rate	mills		10.283000				5
School tax rate	mills		10.729830				6
Voc. school tax rate	mills		1.455790				7
Other tax rate - Local	mills		0.000000				8
Other tax rate - Non-Local	mills		0.000000				9
Total tax rate	mills		28.021290				10
Less: state credit	mills		1.629630				11
Net tax rate	mills		26.391660				12
PROPERTY TAX EQUIVALENT CALCULATION							13
Local Tax Rate	mills		10.283000				14
Combined School Tax Rate	mills		12.185620				15
Other Tax Rate - Local	mills		0.000000				16
Total Local & School Tax	mills		22.468620				17
Total Tax Rate	mills		28.021290				18
Ratio of Local and School Tax to Total	dec.		0.801841				19
Total tax net of state credit	mills		26.391660				20
Net Local and School Tax Rate	mills		21.161916				21
Utility Plant, Jan. 1	\$	2,066,300	2,066,300				22
Materials & Supplies	\$	14,568	14,568				23
Subtotal	\$	2,080,868	2,080,868				24
Less: Plant Outside Limits	\$	438,351	438,351				25
Taxable Assets	\$	1,642,517	1,642,517				26
Assessment Ratio	dec.		0.901515				27
Assessed Value	\$	1,480,754	1,480,754				28
Net Local & School Rate	mills		21.161916				29
Tax Equiv. Computed for Current Year	\$	31,336	31,336				30
Tax Equivalent per 1994 PSC Report	\$	11,112					31
Any lower tax equivalent as authorized by municipality (see note 6)	\$						32
Tax equiv. for current year (see note 6)	\$	31,336					34

WATER UTILITY PLANT IN SERVICE

--Plant Financed by Utility or Municipality--

1. All adjustments, corrections and reclassifications (including to/from plant financed by contributions) should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$10,000. If applicable, provide construction authorization.
4. Use only the account titles listed. If the utility has subaccounts other than account 372.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
INTANGIBLE PLANT			
Organization (301)	0		1
Franchises and Consents (302)	0		2
Miscellaneous Intangible Plant (303)	0		3
Total Intangible Plant	0	0	
SOURCE OF SUPPLY PLANT			
Land and Land Rights (310)	503		4
Structures and Improvements (311)	0		5
Collecting and Impounding Reservoirs (312)	0		6
Lake, River and Other Intakes (313)	0		7
Wells and Springs (314)	164,402		8
Infiltration Galleries and Tunnels (315)	0		9
Supply Mains (316)	0		10
Other Water Source Plant (317)	0		11
Total Source of Supply Plant	164,905	0	
PUMPING PLANT			
Land and Land Rights (320)	0		12
Structures and Improvements (321)	244,281		13
Boiler Plant Equipment (322)	0		14
Other Power Production Equipment (323)	0		15
Steam Pumping Equipment (324)	0		16
Electric Pumping Equipment (325)	70,281		17
Diesel Pumping Equipment (326)	0		18
Hydraulic Pumping Equipment (327)	0		19
Other Pumping Equipment (328)	6,197		20
Total Pumping Plant	320,759	0	
WATER TREATMENT PLANT			
Land and Land Rights (330)	0		21
Structures and Improvements (331)	0		22
Water Treatment Equipment (332)	19,446	390	23
Total Water Treatment Plant	19,446	390	

WATER UTILITY PLANT IN SERVICE (cont.)
--Plant Financed by Utility or Municipality--

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
INTANGIBLE PLANT				
Organization (301)			0	1
Franchises and Consents (302)			0	2
Miscellaneous Intangible Plant (303)			0	3
Total Intangible Plant	0	0	0	
SOURCE OF SUPPLY PLANT				
Land and Land Rights (310)			503	4
Structures and Improvements (311)			0	5
Collecting and Impounding Reservoirs (312)			0	6
Lake, River and Other Intakes (313)			0	7
Wells and Springs (314)			164,402	8
Infiltration Galleries and Tunnels (315)			0	9
Supply Mains (316)			0	10
Other Water Source Plant (317)			0	11
Total Source of Supply Plant	0	0	164,905	
PUMPING PLANT				
Land and Land Rights (320)			0	12
Structures and Improvements (321)			244,281	13
Boiler Plant Equipment (322)			0	14
Other Power Production Equipment (323)			0	15
Steam Pumping Equipment (324)			0	16
Electric Pumping Equipment (325)			70,281	17
Diesel Pumping Equipment (326)			0	18
Hydraulic Pumping Equipment (327)			0	19
Other Pumping Equipment (328)			6,197	20
Total Pumping Plant	0	0	320,759	
WATER TREATMENT PLANT				
Land and Land Rights (330)			0	21
Structures and Improvements (331)			0	22
Water Treatment Equipment (332)			19,836	23
Total Water Treatment Plant	0	0	19,836	

WATER UTILITY PLANT IN SERVICE

--Plant Financed by Utility or Municipality--

1. All adjustments, corrections and reclassifications (including to/from plant financed by contributions) should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$10,000. If applicable, provide construction authorization.
4. Use only the account titles listed. If the utility has subaccounts other than account 372.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
TRANSMISSION AND DISTRIBUTION PLANT			
Land and Land Rights (340)	2,300		24
Structures and Improvements (341)	0		25
Distribution Reservoirs and Standpipes (342)	172,286		26
Transmission and Distribution Mains (343)	421,757	407,522	27
Fire Mains (344)	0		28
Services (345)	57,315	15,310	29
Meters (346)	29,870		30
Hydrants (348)	50,162	22,355	31
Other Transmission and Distribution Plant (349)	0		32
Total Transmission and Distribution Plant	733,690	445,187	
GENERAL PLANT			
Land and Land Rights (370)	0		33
Structures and Improvements (371)	0		34
Office Furniture and Equipment (372)	1,523		35
Computer Equipment (372.1)	1,445		36
Transportation Equipment (373)	0		37
Other General Equipment (379)	11,396	1,555	38
Other Tangible Property (390)	0		39
Total General Plant	14,364	1,555	
Total utility plant in service directly assignable	1,253,164	447,132	
Common Utility Plant Allocated to Water Department	0		40
Total utility plant in service	1,253,164	447,132	

WATER UTILITY PLANT IN SERVICE (cont.)
--Plant Financed by Utility or Municipality--

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
TRANSMISSION AND DISTRIBUTION PLANT				
Land and Land Rights (340)			2,300	24
Structures and Improvements (341)			0	25
Distribution Reservoirs and Standpipes (342)			172,286	26
Transmission and Distribution Mains (343)	42,180		787,099	27
Fire Mains (344)			0	28
Services (345)	2,800		69,825	29
Meters (346)			29,870	30
Hydrants (348)	5,000		67,517	31
Other Transmission and Distribution Plant (349)			0	32
Total Transmission and Distribution Plant	49,980	0	1,128,897	
GENERAL PLANT				
Land and Land Rights (370)			0	33
Structures and Improvements (371)			0	34
Office Furniture and Equipment (372)			1,523	35
Computer Equipment (372.1)			1,445	36
Transportation Equipment (373)			0	37
Other General Equipment (379)			12,951	38
Other Tangible Property (390)			0	39
Total General Plant	0	0	15,919	
Total utility plant in service directly assignable	49,980	0	1,650,316	
Common Utility Plant Allocated to Water Department				0 40
Total utility plant in service	49,980	0	1,650,316	

WATER UTILITY PLANT IN SERVICE

--Plant Financed by Contributions--

1. All adjustments, corrections and reclassifications (including to/from plant financed by contributions) should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$10,000. If applicable, provide construction authorization.
4. Use only the account titles listed. If the utility has subaccounts other than account 372.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
INTANGIBLE PLANT			
Organization (301)	0		1
Franchises and Consents (302)	0		2
Miscellaneous Intangible Plant (303)	0		3
Total Intangible Plant	0	0	
SOURCE OF SUPPLY PLANT			
Land and Land Rights (310)	0		4
Structures and Improvements (311)	0		5
Collecting and Impounding Reservoirs (312)	0		6
Lake, River and Other Intakes (313)	0		7
Wells and Springs (314)	237,404		8
Infiltration Galleries and Tunnels (315)	0		9
Supply Mains (316)	0		10
Other Water Source Plant (317)	0		11
Total Source of Supply Plant	237,404	0	
PUMPING PLANT			
Land and Land Rights (320)	0		12
Structures and Improvements (321)	0		13
Boiler Plant Equipment (322)	0		14
Other Power Production Equipment (323)	0		15
Steam Pumping Equipment (324)	0		16
Electric Pumping Equipment (325)	0		17
Diesel Pumping Equipment (326)	0		18
Hydraulic Pumping Equipment (327)	0		19
Other Pumping Equipment (328)	0		20
Total Pumping Plant	0	0	
WATER TREATMENT PLANT			
Land and Land Rights (330)	0		21
Structures and Improvements (331)	0		22
Water Treatment Equipment (332)	0		23
Total Water Treatment Plant	0	0	

WATER UTILITY PLANT IN SERVICE (cont.)
--Plant Financed by Contributions--

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
INTANGIBLE PLANT				
Organization (301)			0	1
Franchises and Consents (302)			0	2
Miscellaneous Intangible Plant (303)			0	3
Total Intangible Plant	0	0	0	
SOURCE OF SUPPLY PLANT				
Land and Land Rights (310)			0	4
Structures and Improvements (311)			0	5
Collecting and Impounding Reservoirs (312)			0	6
Lake, River and Other Intakes (313)			0	7
Wells and Springs (314)			237,404	8
Infiltration Galleries and Tunnels (315)			0	9
Supply Mains (316)			0	10
Other Water Source Plant (317)			0	11
Total Source of Supply Plant	0	0	237,404	
PUMPING PLANT				
Land and Land Rights (320)			0	12
Structures and Improvements (321)			0	13
Boiler Plant Equipment (322)			0	14
Other Power Production Equipment (323)			0	15
Steam Pumping Equipment (324)			0	16
Electric Pumping Equipment (325)			0	17
Diesel Pumping Equipment (326)			0	18
Hydraulic Pumping Equipment (327)			0	19
Other Pumping Equipment (328)			0	20
Total Pumping Plant	0	0	0	
WATER TREATMENT PLANT				
Land and Land Rights (330)			0	21
Structures and Improvements (331)			0	22
Water Treatment Equipment (332)			0	23
Total Water Treatment Plant	0	0	0	

WATER UTILITY PLANT IN SERVICE

--Plant Financed by Contributions--

1. All adjustments, corrections and reclassifications (including to/from plant financed by contributions) should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$10,000. If applicable, provide construction authorization.
4. Use only the account titles listed. If the utility has subaccounts other than account 372.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
TRANSMISSION AND DISTRIBUTION PLANT			
Land and Land Rights (340)	0		24
Structures and Improvements (341)	0		25
Distribution Reservoirs and Standpipes (342)	185,794		26
Transmission and Distribution Mains (343)	389,938	289,312	27
Fire Mains (344)	0		28
Services (345)	0		29
Meters (346)	0		30
Hydrants (348)	0		31
Other Transmission and Distribution Plant (349)	0		32
Total Transmission and Distribution Plant	575,732	289,312	
GENERAL PLANT			
Land and Land Rights (370)	0		33
Structures and Improvements (371)	0		34
Office Furniture and Equipment (372)	0		35
Computer Equipment (372.1)	0		36
Transportation Equipment (373)	0		37
Other General Equipment (379)	0		38
Other Tangible Property (390)	0		39
Total General Plant	0	0	
Total utility plant in service directly assignable	813,136	289,312	
Common Utility Plant Allocated to Water Department	0		40
Total utility plant in service	813,136	289,312	

WATER UTILITY PLANT IN SERVICE (cont.)
--Plant Financed by Contributions--

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
TRANSMISSION AND DISTRIBUTION PLANT			
Land and Land Rights (340)			0 24
Structures and Improvements (341)			0 25
Distribution Reservoirs and Standpipes (342)			185,794 26
Transmission and Distribution Mains (343)			679,250 27
Fire Mains (344)			0 28
Services (345)			0 29
Meters (346)			0 30
Hydrants (348)			0 31
Other Transmission and Distribution Plant (349)			0 32
Total Transmission and Distribution Plant	0	0	865,044
GENERAL PLANT			
Land and Land Rights (370)			0 33
Structures and Improvements (371)			0 34
Office Furniture and Equipment (372)			0 35
Computer Equipment (372.1)			0 36
Transportation Equipment (373)			0 37
Other General Equipment (379)			0 38
Other Tangible Property (390)			0 39
Total General Plant	0	0	0
Total utility plant in service directly assignable	0	0	1,102,448
Common Utility Plant Allocated to Water Department			0 40
Total utility plant in service	0	0	1,102,448

SOURCE OF SUPPLY, PUMPING AND PURCHASED WATER STATISTICS

Expanded definitions of the three types of accounted-for water reported on this schedule are included in the schedule Help and in the Reference Manual Schedule Reference Sheet.

Month (a)	Sources of Water Supply			Total Gallons All Methods (000's) (e)	
	Purchased Water Gallons (000's) (b)	Surface Water Gallons (000's) (c)	Ground Water Gallons (000's) (d)		
January			2,294	2,294	1
February			2,101	2,101	2
March			2,287	2,287	3
April			2,348	2,348	4
May			2,353	2,353	5
June			4,064	4,064	6
July			9,809	9,809	7
August			13,893	13,893	8
September			15,716	15,716	9
October			4,833	4,833	10
November			2,404	2,404	11
December			2,283	2,283	12
Total annual pumpage	0	0	64,385	64,385	
Less: Water sold				58,889	13
Volume pumped but not sold				5,496	14
Volume sold as a percent of volume pumped				91%	15
Volume used for water production, water quality and system maintenance				2,000	16
Volume related to equipment/system malfunction					17
Non-utility volume NOT included in water sales				2,000	18
Total volume not sold but accounted for				4,000	19
Volume pumped but unaccounted for				1,496	20
Percent of water lost				2%	21
If more than 25%, indicate causes and state what action has been taken to reduce water loss:					22
Maximum gallons pumped by all methods in any one day during reporting year (000 gal.)				720	23
Date of maximum: 9/22/2004					24
Cause of maximum:					25
CANNING FACTORY USEAGE PEAK					
Minimum gallons pumped by all methods in any one day during reporting year (000 gal.)				37	26
Date of minimum: 2/6/2004					27
Total KWH used for pumping for the year				147,000	28
If water is purchased: Vendor Name:					29
Point of Delivery:					30

SOURCES OF WATER SUPPLY - GROUND WATERS

Location (a)	Identification Number (b)	Depth in feet (c)	Well Diameter in inches (d)	Yield Per Day in gallons (e)	Currently In Service? (f)	
1976 WELL, 301 ROBERTS RD.	3	295	18	1,260,000	Yes	1
2003 WELL, 204 HIGHLAND DRIVE	4	620	16	1,440,000	Yes	2

SOURCES OF WATER SUPPLY - SURFACE WATERS

Location (a)	Intakes			
	Identification Number (b)	Distance From Shore in feet (c)	Depth Below Surface in feet (d)	Diameter in inches (e)
NONE				

1

PUMPING & POWER EQUIPMENT

1. Use a separate column for each pump.
2. Indicate purpose of pump by: P for primary (from source to reservoir, treatment or distribution system), B for booster (from reservoir or treatment to distribution system, or within distribution system), or S for standby pumping equipment.
3. Indicate destination (of water pumped) by: R for reservoir, T for treatment or D for distribution system.

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification	3	4		1
Location	3	4		2
Purpose	P	P		3
Destination	D	D		4
Pump Manufacturer	GRUNDFOS	GOULD		5
Year Installed	2002	2001		6
Type	SUBMERSIBLE	SUBMERSIBLE		7
Actual Capacity (gpm)	1,000	1,000		8
Pump Motor or Standby Engine Mfr				9
	FRANKLIN	ONAN		10
Year Installed	2002	2001		11
Type	ELECTRIC	ELECTRIC		12
Horsepower	100	125		13

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	
Identification				14
Location				15
Purpose				16
Destination				17
Pump Manufacturer				18
Year Installed				19
Type				20
Actual Capacity (gpm)				21
Pump Motor or Standby Engine Mfr				22
				23
Year Installed				24
Type				25
Horsepower				26

RESERVOIRS, STANDPIPES & WATER TREATMENT

1. Identify as R (reservoir), S (standpipe) & ET (elevated tank).
2. Use a separate column for each using additional copies if necessary.
3. Enter elevation difference between highest water level in S or ET, (or R only on an elevated site) and the water main where the connection to the storage begins branching into the distribution system.

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)
Identification number or name	2		1
RESERVOIRS, STANDPIPES OR ELEVATED TANKS			2
			3
Type: R (reservoir), S (standpipe) or ET (elevated tank)	ET		4
			5
Year constructed	1995		6
			7
Primary material (earthen, steel, concrete, other)	STEEL		8
			9
Elevation difference in feet (See Headnote 3.)	40		10
Total capacity in gallons (actual)	209,000		11
			12
WATER TREATMENT PLANT			13
Disinfection, type of equipment (gas, liquid, powder, other)	OTHER		14
			15
Points of application (wellhouse, central facilities, booster station, other)	WELLHOUSE		16
			17
Filters, type (gravity, pressure, other, none)	NONE		18
			19
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)	1.0000		20
			21
			22
Is a corrosion control chemical used (yes, no)?	N		23
			24
Is water fluoridated (yes, no)?	N		25

WATER MAINS

1. Report mains separately by pipe material, function, diameter and either within or outside the municipal boundaries.
2. Identify pipe material as: L (Lead), M (Metal for all other metal excluding lead), A (Asbestos-cement), or P (Plastic for plastic and all other non-metal excluding asbestos-cement).
3. Identify function as: T (Transmission), D (Distribution) or S (Supply).
4. Explain all reported adjustments as a schedule footnote.
5. For main additions reported in column (e), as a schedule footnote:
 - a. Explain how the additions were financed.
 - b. If assessed against property owners, explain the basis of the assessments.
 - c. If the assessments are deferred, explain.

			Number of Feet					
Pipe Material (a)	Main Function (b)	Diameter in Inches (c)	First of Year (d)	Added During Year (e)	Retired During Year (f)	Adjustments Increase or (Decrease) (g)	End of Year (h)	
M	D	2.000	138	0	0	0	138	1
M	D	4.000	3,209	0	0	0	3,209	2
M	D	6.000	14,858	175	3,404	0	11,629	3
M	D	8.000	4,802	246	0	0	5,048	4
M	D	10.000	13,506	139	0	0	13,645	5
M	D	12.000	1,798	5,671	0	0	7,469	6
Total Within Municipality			38,311	6,231	3,404	0	41,138	
Total Utility			38,311	6,231	3,404	0	41,138	

WATER SERVICES

1. Explain all reported adjustments as a schedule footnote.
2. Report in column (h) the number of utility-owned services included in columns (c) through (g) which are temporarily shut off at the curb box or otherwise not in use at end of year.
3. For services added during the year in column (d), as a schedule footnote:
 - a. Explain how the additions were financed.
 - b. If assessed against property owners, explain the basis of the assessments.
 - c. If installed by a property owner or developer, explain the basis of recording the cost of the additions, the total amount and the number of services recorded under this method.
 - d. If any were financed by application of Cz-1, provide the total amount recorded and the number of services recorded under this method.
4. Report services separately by pipe material and diameter.
5. Identify pipe material as: L (Lead), M (Metal for all other metal excluding lead), A (Asbestos-cement) or P (Plastic for plastic and all other non-metal excluding asbestos-cement).

Pipe Material (a)	Diameter in Inches (b)	First of Year (c)	Added During Year (d)	Removed or Permanently Disconnected During Year (e)	Adjustments Increase or (Decrease) (f)	End of Year (g)	Utility Owned Services Not In Use at End of Year (h)	
M	0.625	273	30	28	0	275	11	1
M	1.000	57	0	0	0	57		2
M	1.250	1	0	0	0	1		3
M	1.500	2	0	0	0	2		4
M	2.000	2	0	0	0	2		5
Total Utility		335	30	28	0	337	11	

METERS

1. Include in Columns (b), (c), (d), (e) and (f) meters in stock as well as those in service.
2. Report in Column (c) all meters purchased during the year and in Column (d) all meters junked, sold or otherwise permanently retired during the year.
3. Use Column (e) to show correction to previously reported meter count because of inventory or property record corrections.
4. Totals by size in Column (f) should equal same size totals in Column (o).
5. Explain all reported adjustments as a schedule footnote.

Number of Utility-Owned Meters

Size of Meter (a)	First of Year (b)	Added During Year (c)	Retired During Year (d)	Adjustments Increase or (Decrease) (e)	End of Year (f)	Tested During Year (g)	
0.625	352	0	0	0	352	20	1
1.000	8	0	0	0	8	0	2
1.500	6	0	0	0	6	2	3
2.000	5	0	0	0	5	2	4
3.000	2	0	0	0	2	0	5
4.000	2	0	0	0	2	1	6
Total:	375	0	0	0	375	25	

Classification of All Meters at End of Year by Customers

Size of Meter (h)	Residential (i)	Commercial (j)	Industrial (k)	Public Authority (l)	Wholesale, Inter-Department or Utility Use (m)	In Stock and Deduct Meters (n)	Total (o)	
0.625	285	28	5	7	0	27	352	1
1.000	0	5	0	2	0	1	8	2
1.500	0	0	5	1	0	0	6	3
2.000	0	2	2	1	0	0	5	4
3.000	0	0	1	1	0	0	2	5
4.000	0	0	2	0	0	0	2	6
Total:	285	35	15	12	0	28	375	

HYDRANTS AND DISTRIBUTION SYSTEM VALVES

1. Distinguish between fire and flushing hydrants by lead size.
 - a. Fire hydrants normally have a lead size of 6 inches or greater.
 - b. Record as a flushing hydrant where the lead size is less than 6 inches or if pressure is inadequate to provide fire flow.
2. Explain all reported adjustments in the schedule footnotes.
3. Report fire hydrants as within or outside the municipal boundaries.

Hydrant Type (a)	Number In Service First of Year (b)	Added During Year (c)	Removed During Year (d)	Adjustments Increase or (Decrease) (e)	Number In Service End of Year (f)	
Fire Hydrants						
Outside of Municipality	0				0	1
Within Municipality	72	18	10		80	2
Total Fire Hydrants	72	18	10	0	80	
Flushing Hydrants						
	0				0	3
Total Flushing Hydrants	0	0	0	0	0	

NR811.08(5) recommends that a schedule shall be adopted and followed for operating each system valve and hydrant at least once each two years. Please provide the number operated during the year.

Number of hydrants operated during year:	80
Number of distribution system valves end of year:	185
Number of distribution valves operated during year:	100

WATER OPERATING SECTION FOOTNOTES

Water Operation & Maintenance Expenses (Page W-05)

For values that represent an increase or a decrease when compared to the previous year of greater than 30%, but not less \$2,000, please explain.

ACCT 681 - PRIOR YEAR AMOUNT REFLECTED MISCODED WAGES OF \$1409. THIS ISSUE WAS CORRECTED IN 2004.

ACCT 682 - CURRENT YEAR AMOUNTS REFLECT WATER SYSTEM STUDY COSTS AND PRE-GRANT APPLICATION FEES PAID TO ENGINEERING COMPANY.

ACCT 640 - UTILITY PURCHASED EXTRA SUPPLIES.

ACCT 650 - CURRENT YEAR INCREASE REFLECTS MAIN BREAKS IN 2004.

Water Mains (Page W-17)

If Added During Year column total is greater than zero, please explain financing following the criteria listed in the schedule headnote No. 5.

ADDITIONS FINANCED BY REVENUE BONDS AND GRANTS.

Water Services (Page W-18)

If net additions are greater than zero, please explain financing by following criteria listed in schedule headnote No. 3.

ADDITIONS FINANCED BY REVENUE BONDS AND GRANTS.

Meters (Page W-19)

Explain program for replacing or testing meters 1" or smaller.

UTILITY GENERALLY REPLACES 24 METERS/YEAR AS PART OF ITS TESTING PROGRAM. HOWEVER, THIS DID NOT HAPPEN IN 2004.

Ss. PSC 185.83(2) states "Station meters shall be maintained to ensure reasonable accuracy and shall have the accuracy checked at least once every 2 years." Are all station meters being tested every two years? Answer yes or no. If no, please explain.

YES
